

this bible more 50 years ago. The president is a leader, Congress is a leader, we need to lead by example by turning to our faith.

HONORING THE 150TH ANNIVERSARY OF THE VILLAGE OF AKRON

HON. THOMAS M. REYNOLDS

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, July 1, 1999

Mr. REYNOLDS. Mr. Speaker, I rise today to commemorate the 150th anniversary of the incorporation of the Village of Akron in Erie County, New York.

Since Jonathan Russell first cleared enough forest to build a frame house and general store, the village of Akron has established itself as a proud community to live and work in. Their strong industrial base, solid work ethic, and rich heritage has helped Akron live up to its name, which means "high place."

Besides a tremendous pride in their community, the residents of Akron have shown an equally impressive love of their country—serving when called whenever our freedom or liberty was threatened. Among the sons and daughters of Akron who have proudly served their nation was General Ely S. Parker, who helped write the terms of the surrender at Appomattox during the Civil War.

From an outstanding commitment to education through the Akron Central School, to the growth of such employers as the well-known Perry's Ice Cream Company to a vibrant business district and strong spirit of community, the village of Akron has enjoyed a tremendous 150 years of history.

Mr. Speaker, as we celebrate the birth of our Nation this weekend, on Sunday, July 4, 1999, residents and local officials of Akron will gather in Russell Park in the village to celebrate their sesquicentennial and the rich and proud history of their community. I ask, Mr. Speaker, that this House of Representatives join me in extending to the citizens of Akron, past, present, and future, our sincerest best wishes and heartiest congratulations on their 150th Anniversary.

CAREGIVERS ASSISTANCE ACT OF 1999

HON. FORTNEY PETE STARK

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, July 1, 1999

Mr. STARK. Mr. Speaker, I am proud to join with Mr. MARKEY in introducing this important bill. Each day, millions of families struggle as they care for their loved ones who suffer from chronic and debilitating diseases. Alzheimer's disease, Parkinson's disease, multiple sclerosis, Down's syndrome, and the ravages of old age make many people dependent on others for their basic care.

Many Americans depend on long-term health care due to a chronic illness or a permanent disability. For example, as many as four million of the nation's elderly currently suffer Alzheimer's disease. Unless someone finds a cure for this condition, the numbers are sure to grow. Within the next 20 to 30 years, there

may well be over 14 million persons with this terrible disease that slowly destroys the brain. According to recent surveys, over 50 percent of persons with Alzheimer's disease continue to live with a relative or spouse who sees to their day-to-day care. This personal care may last for many years and represents the equivalent of a full-time job.

We are currently working on a comprehensive bill that will broaden the scope of services families and patients can use to meet their long-term care needs. In the interim we offer this modest first step.

Specifically, this bill provides a \$1,000 tax credit for caregivers similar to the one described by the President in his State of the Union address. Unlike the President's proposal our tax credit is completely refundable and makes no distinction between care for an adult or a child.

If the credit is not refundable, it will be of little or no use to many of the families most in need of caregiver help. The following table illustrates the consequences as simple tax credit that is not refundable. A single individual who makes less than \$7,050 will receive no benefit. That same person would have to make \$13,717 to receive the full \$1,000 of assistance. Similarly, an elderly couple would need a combined annual income of \$21,067 to realize the entire tax credit.

| Filing status | Minimum income required to receive portion of tax credit | Income required to receive full tax credit |
|-----------------------------------------|----------------------------------------------------------|--------------------------------------------|
| Single | \$7,050 | \$13,717 |
| Head of Household With One dependent .. | 11,850 | 18,571 |
| Married Joint Filers | 12,700 | 19,367 |
| Elderly Single Filer | 8,100 | 14,767 |
| Elderly Married Joint Filers | 14,400 | 21,067 |

The consequence of a simple tax credit is that those people who most need assistance will be the least likely to obtain the intended support. To be honest, \$1,000 is not that much money for long-term care, but it does provide a family with modest relief that they can use as they see fit. That is why we have structured the bill to ensure that those who most need the support will receive the refund.

Another important distinction between our proposal and the President's is the treatment of children with long-term care needs. The President's proposal would limit the tax credit to \$500 for children with long term care needs. We do not agree with this policy. The long-term care needs of a disabled child are just as expensive and emotionally distressing as they are for an adult.

Our bill also has a broader definition of individuals with long-term care needs. The President's proposal includes individuals who require assistance to perform activities of daily living (bathing, dressing, eating, continence, toileting, and transferring in and out of a bed or chair). This is a good start but may not include people with severe mental health disabilities or developmental disabilities who cannot live independently. Our bill does help the caregivers of these people.

Finally, our bill limits the amount of the refund for those less in need of financial support. The full refund is available up to incomes of \$110,000 for a joint return, \$75,000 for an individual return, and \$55,000 for a married individual filing a separate return. Above these levels, the refund is decreased by \$50 by every \$1,000 over the threshold level, and is phased out above \$130,000 for a joint return and \$95,000 of an individual return.

The need for long-term care will continue to grow as the average age of Americans increases. By 2010, those children born in 1945 will begin to retire. According to a recent CBO report, in the year 2010 there will be 40.6 million people over the age of 65—a 14 percent increase from the year 2000. The trend will continue. By 2040, there will be 77.9 million people over the age of 65, 118 percent more than in 2000. Indeed, the 85 and older age group is the fastest growing segment of the population.

This proposal will have significant effect on revenue, but given the size of the problem and in the spirit of compassionate government, it is a step that we can find a way to afford.

TRIBUTE TO DR. GEORGE VERNON IRONS, SR.

HON. ROBERT B. ADERHOLT

OF ALABAMA

IN THE HOUSE OF REPRESENTATIVES

Thursday, July 1, 1999

Mr. ADERHOLT. Mr. Speaker, I want to celebrate the life of Dr. George Vernon Irons, Sr., distinguished professor of history and political science at Samford University, 43 years, distinguished professor emeritus, 22 years, who passed away July 21, 1998.

Dr. Irons was a record breaking champion athlete at the University of Alabama in the 1920's. Sportswriters described him as the "Ironman of Alabama, Crimson Machine and South's Premiere Distance Runner" for his remarkable athletic feats. His accomplishments have been heralded by legendary great, Paul Bear Bryant as "truly outstanding athletic achievements," and Coach Wallace Wade (three time Rose Bowl winner) as the "greatest distance runner of his day." In 1978 Dr. Irons was inducted into the prestigious Alabama Sports Hall of Fame on the first ballot—an honor achieved by only three men: Paul Bear Bryant, Ralph Shug Jordan and Dr. George Irons.

As Captain of the Alabama distance team, he broke the record for the B'ham Road Race (1923) by twenty seconds in a cold, hard driving December rain. Captain Irons record has never been equaled or broken. Irons was the Southern (S.I.A.A. now S.E.C.) champion of the 2, 3, 3½, and 4 mile events. He is the only University of Alabama track man—the only distance man—inducted into the Alabama Sports Hall of Fame—rare honors he holds over 30 years after the Hall of Fame's creation.

A Phi Beta Kappa honor graduate—Rhodes Scholar Nominee—he went on to earn his doctorate at Duke University, before joining Samford's faculty in 1933. Dr. Irons also distinguished himself in World War II, rising to the rank of colonel—with 33 years active and reserve duty—a Samford faculty record.

Mr. Speaker, over 50 Alabama cities have passed proclamations or resolutions honoring this admired Alabamian—yet another record for this remarkable Alabamian. I ask unanimous consent that Dr. Irons eulogy, delivered by his former student, Dr. James Moebes, senior minister, Mountain Brook Baptist Church, be included in the CONGRESSIONAL RECORD for America to share the life of this record breaking champion athlete for the Alabama Crimson Tide, distinguished university